

PLEASE TYPE THIS FORM —DO NOT ALTER PREPRINTED INFORMATION

Approved Extension To

You must FILE this report even though you had no payroll. If you had no payroll, complete Items C and I. Instructions for completion are available on the back of this form




QUARTER
ENDED _____

DUE

DELINQUENT IF
NOT POSTMARKED
OR RECEIVED BY

EMPLOYER ACCOUNT NO.

B. NUMBER OF EMPLOYEES earning wages during or receiving pay for the pay periods that include the 12th day of calendar month

1st Mo.  2nd Mo.  3rd Mo. 

C. ☐ NO PAYROLL D. ☐ OUT OF BUSINESS / FINAL REPORT

A. Check ONE of the boxes below to indicate the type of subject wages and/or withholding you are reporting on this page. (See instructions for Item A)

Page number _____ of _____

1. ☐ UI AND DI WAGES 2. ☐ UI WAGES ONLY 3. ☐ DI WAGES ONLY 4. ☐ UI AND VOLUNTARY PLAN DI WAGES 5. ☐ PERSONAL INCOME TAX WITHHELD ONLY

I. *I declare that the information herein is true and correct to the best of my knowledge and belief.*

Date _____ Phone () _____

Title _____
(Owner, Accountant, Preparer, etc.)

Signature_____

L. GRAND TOTALS - ALL PAGES		M. GRAND TOTALS - ALL PAGES	

INSTRUCTIONS FOR COMPLETING FORM DE 6, QUARTERLY WAGE REPORT
PLEASE TYPE **ALL** INFORMATION
TYPE DOUBLE SPACE **ONLY** — **DO NOT** SINGLE SPACE

FOR ASSISTANCE IN COMPLETING THIS FORM, obtaining additional forms, or inquiries regarding reporting wages or subject status of employees, contact the nearest Employment Tax Customer Service Office (**ETCSO**) listed below.
YOU MUST FILE THIS REPORT AND A DE 7 ANNUAL RECONCILIATION RETURN AND PAY ANY AMOUNTS DUE WITHIN 10 DAYS OF QUITTING BUSINESS TO AVOID PENALTY AND INTEREST.

Enter your account number in the box provided (if not preprinted).

Number the DE 6's consecutively, beginning with page 1, for each quarterly reports.

If you have more than 14 employees use additional DE 6's or a format approved by the Department for the entire list.

ITEM A. Check the appropriate box on each DE 6 to indicate the type of subject wages and/or withholdings reported on that DE 6.

Do not combine employees with different types of subject wages on the same DE 6. Complete a separate DE 6 for each type of subject wages reported (Unemployment Insurance (UI) and Disability Insurance (DI), UI only, DI only, UI and Voluntary Plan DI, or personal Income Tax (PIT) only).

BOX 1. Check this box if the employees reported on that DE 6 were paid wages that are subject to both UI taxes and DI contributions.

BOX 2. Check this box if the employees reported on that DE 6 were paid wages that are subject to UI taxes but not subject to DI contributions. This includes employees who claim an exemption from DI contributions under Section 2902 (Religious Exempt) of the California Unemployment Insurance Code (CUIC), Sole Stockholders who claim an exemption from DI contributions under Section 637.1 of the CUIC, employees of public entities who are not subject to DI contributions under Section 605 of the CUIC, and third party sick pay recipients who claim an exemption from DI contributions under Section 931.5 of the CUIC.

BOX 3. Check this box if the employees reported on that DE 6 were paid wages that are subject to DI contributions but not subject to UI taxes. This includes family members who elect coverage for DI under Section 702.5 of the CUIC, and domestic service employers who report wages that are subject to DI contributions under Section 2606.5 of the CUIC but are not subject to UI taxes under Section 629 of the CUIC.

BOX 4. Check this box if the employees reported on that DE 6 were paid wages that are subject to UI taxes and are covered by an employer sponsored Voluntary Plan DI for the payment of disability benefits.

BOX 5. Check this box if the employees reported on that DE 6 were paid wages that are subject to PIT but not subject to UI taxes or DI contributions.

ITEM B. Number of Employees — **ON PAGE 1 ONLY**, for each of the three months in the quarter, enter the number of employees earning wages during or receiving pay for the pay period(s) that includes the 12th day of each month. **Please complete all three months.** For any given month, each worker's social security number should be counted only once. Blank fields will be identified as missing data.

ITEM C. Check this box if you had no payroll this quarter.

ITEM D. Check this box if this is your final report and you will not be reporting wages in any subsequent quarters.

ITEM E. Enter the Social Security Account Number (SSAN) of each employee to whom you paid wages in subject employment during the quarter. If an employee does not have an SSAN, report their wages and/or withholdings without the SSAN and take immediate steps to secure one.

ITEM F. Enter the name of each employee to whom you paid wages in subject employment during the quarter. The first initial is to be entered first, then the last name.

ITEM G. Enter the full amount of subject wages paid to each employee during the calendar quarter. **DO NOT ENTER WAGES IF YOU REPORT PIT ONLY AND THE WAGES ARE NOT SUBJECT TO UI AND/OR DI.**

ITEM H. Enter the amount of PIT withheld from each employee during the calendar quarter.

ITEM I. **ON PAGE 1 ONLY**, signature of preparer or responsible individual, including title, date and telephone number.

ITEM J. Enter the total of wages paid (item G) for each page. Do not carry the total of item J forward from page to page.

ITEM K. Enter the total PIT withheld (item H) for each page. Do not carry the total of item K forward from page to page.

ITEM L. **ON PAGE 1** or the last page, enter the grand total of all wages paid this quarter.

ITEM M. **ON PAGE 1** or the last page, enter the grand total of PIT withheld for all employees for this quarter.

THIRD PARTY SICK PAY

PAYER — REPORT THE PIT WITHHELD FROM THIRD PARTY SICK PAY ON A SEPARATE DE 6 USING YOUR ACCOUNT NUMBER, EMPLOYER NAME AND ADDRESS. CHECK BOX 5 AND NOTE "THIRD PARTY SICK PAY" ON THE FORM. DO NOT REPORT WAGES ON THIRD PARTY SICK PAY.

EMPLOYER — REPORT THE THIRD PARTY SICK PAY AS WAGES ON A SEPARATE DE 6, USING YOUR ACCOUNT NUMBER, EMPLOYER NAME AND ADDRESS. CHECK BOX 2 AND NOTE "THIRD PARTY SICK PAY" ON THE FORM. DO NOT REPORT PIT WITHHELD FROM THIRD PARTY SICK PAY.

EMPLOYMENT TAX CUSTOMER SERVICE OFFICES

(Addresses and telephone numbers are listed in the telephone directory under California. State of ... Taxes. Employment Development Department)

Bakersfield	(805) 395-2896	Laguna Hill	(714) 768-6102	Pleasant Hill	(510) 977-8265	San Mateo	(415) 358-4102
Capitola	(408) 464-6293	Long Beach	(310) 428-0021	Sacramento	(916) 255-1965	San Monica	(310) 576-6400
Chico	(916) 895-4401	Los Angeles	(213) 669-7670	San Bernardino	(909) 383-4176	Santa Rosa	(707) 576-2094
Downey	(310) 923-1237	Modesto	(209) 576-6207	San Diego	(619) 284-8615	Stockton	(209) 956-1438
Escondido	(619) 737-2200	Monterey	(408) 649-2902	San Francisco	(415) 929-5700	Van Nuys	(818) 901-5208
Eureka	(707) 445-6522	Oakland	(510) 577-2396	San Jose	(408) 277-9400	Ventura	(805) 654-4506
Fresno	(209) 445-5132	Orange	(714) 288-2601	San Luis Obispo	(805) 549-3512	Visalia	(209) 635-3220

Out of state employers contact the Tax Office at (916) 464-1056.

DE 6 Rev. 1 (12-95) (**INTERNET**) State of California / Employment Development Department / P.O. Box 826288 / Sacramento, CA 94230-6288